



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Information Collection tools.

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13(44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Revenue Procedure 98-20, Certification for No Information Reporting on the Sale of a Principal Residence; REG-105170-97(TD 8930) and REG-112991-01 (TD 9104), Credit for Increasing Research Activities (§1.41-8(b)); Form 12815, Return Post Card for the Community Based Outlet Participants; the Tip Rate Determination Agreement (for use by employers in the food and beverage industry); and REG-107186-00 (TD 9114), Electronic Payee Statements.

DATES: Written comments should be received on or before [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER] to be assured of consideration.

ADDRESSES: Direct all written comments to Yvette Lawrence, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224. Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping

requirement number, and OMB number (if any) in your comment.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the collection tools should be directed to R. Joseph Durbala, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202)622-3634, or through the internet at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Currently, the IRS is seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

- 1) **Title:** Certification for No Information Reporting on the Sale of a Principal Residence.

OMB Number: 1545-1592.

Form Number: Rev Proc. 98-20.

Abstract: This revenue procedure sets forth the acceptable form of the written assurances (certification) that a real estate reporting person must obtain from the seller of a principal residence to except such sale or exchange from the information reporting requirements for real estate transactions under section 6045(e)(5) of the Internal Revenue Code.

Current Actions: There are no changes to the previously approved burden of this existing collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or household and Business or other for-profit organizations.

Estimated Number of Respondents: 2,300,000.

Estimated Time per Respondent: 10 minutes.

Estimated Annual Burden Hours for Respondents: 383,000.

Estimated Number of Recordkeepers: 90,000.

Estimated Time Per Recordkeeper: 25 minutes.

Estimated Annual Burden Hours for Recordkeepers: 37,500.

- 2) **Title:** Credit for Increasing Research Activities.

OMB Number: 1545-1625.

Form Number: REG-105170-97 (TD 8930) and REG-112991-01 (TD 9104).

Abstract: These final regulations relate to the computation of the credit under section 41(c) and the definition of qualified research under section 41(d). These regulations are intended to provide (1) guidance concerning the requirements necessary to qualify for the credit for increasing research activities, (2) guidance in computing the credit for increasing research activities, and (3) rules for electing and revoking the election of the alternative incremental credit.

Current Actions: There are no changes being made to the revenue procedure at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business, or other for-profit organizations and farms.

Estimated Number of Respondents: 5.

Estimated Time Per Respondent: 50 hours.

Estimated Total Annual Reporting Burden hours: 250.

- 3) **Title:** Return Post Card for the Community Based Outlet Participants.

OMB Number: 1545-1703.

Form Number: 12815.

Abstract: This post card is used by the Community Based Outlet Program

(CBOP) participants (i.e.grocery stores/ pharmacies, copy centers, corporations, credit unions, city/country governments) to order products. The post card will be returned to the Western Area Distribution Center for processing.

Current Actions: There is no change in the paperwork burden previously approved by OMB.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 10,000.

Estimated Time Per Respondent: 5 minutes.

Estimated Total Annual Burden Hours: 834.

- 4) ***Title:*** For Tip Rate Determination Agreement (for Use by Employers in the Food and Beverage Industry).

OMB Number: 1545-1715.

Form Number: N/A.

Abstract: Information is required by the Internal Revenue Service in its compliance efforts to assist employers and their employees in understanding and complying with Internal Revenue Code section 6053(a), which requires employees to report all their tips monthly to their employers.

Current Actions: There is no change in the paperwork burden previously approved by OMB.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 200.

Estimated Average Time Per Respondent: 11 hours.

Estimate Total Annual Burden Hours: 1,737.

5) **Title:** Electronic Payee Statements.

OMB Number: 1545-1729.

Form Number: TD 9114.

Abstract: In general, under these regulations, a person required to furnish a statement on Form W 2 under Code sections 6041(d) or 6051, or Forms 1098 T or 1098 E under Code section 6050S, may furnish these statements electronically if the recipient consents to receive them electronically, and if the person furnishing the statement (1) makes certain disclosures to the recipient, (2) annually notifies the recipient that the statement is available on a website, and (3) provides access to the statement on that website for a prescribed period of time.

Current Actions: There is no change in the paperwork burden previously approved by OMB.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, and individual or households.

Estimated Number of Respondents: 28,449,495.

Estimated Time Per Respondent: 6 minutes.

Estimated Total Annual Burden Hours: 2,844,950.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB

control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

REQUEST FOR COMMENTS: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: March 25, 2013

R. Joseph Durbala,
IRS Reports Clearance Officer.

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